

Information and communication technology practice for effective control environment for human resources management in NGOs working in Nepal

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Abstract

This study has explored information and communication technology (ICT) practice in Nepalese NGOs context on human resource management process; emphasis on ICT as a supportive component for effective control environment in human resource management (HRM). The effective system of internal control is based on good foundation of the control environment; which is set the tone of the organization by influencing the control awareness of human resource within organization.

The finding shows that the internal control procedures within human resource lies in the efficient, effective and compliance-oriented environment created by organization. The study indicates that the NGOs management is responsible to determine the effectiveness of human resource management and ICT practice support on effectiveness in internal control environment in HRM. The study also shows all Nepalese NGOs are not using ICT tools for human resource management.

Keywords: internal control, information and communication technologies (ICTs), internal control environment, human resource management, NGO, HRM accountability

1. Introduction

In current context, information and communication technologies (ICTs) supporting many ways in human resource management within organizations. Globally, there are different type of ICT practice in HRM in the organizations, NGOs are also practicing ICTs for effectiveness on control environment in HRM. The scope of human resource management functions in NGOs must address a range of administrative, statutory, functional and technological requirements to provide accurate, reliable information for NGOs accountability.

Best practice of internal control and proper control environment has inherent advantages and it helps on human resource management in productive and meaningful way. As we know human resource management plays a key role in supporting continuous innovation in NGOs and ICTs can enable this process. ICTs can play within the HR (human resource) processes of the NGOs and support on internal control environment at all organizational level.

The control environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization. The board of directors and senior management need to establish the tone at the top regarding the importance of internal control environment including expected standards of conduct

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at the various levels of the organization. Hence, the control environment depends on an overall approaches and consciousness of the importance of control by both management and employees.

Internal control is more than policy and procedure, it is a process affected by each and every human resource throughout the organization. A strategic accountability approach is needed for human resource retention issue. The retention issue should be taken as part of strategy and should be followed by and measured with bottom line approach. It should follow series of step and method for continuous improvement.

An organization must have human resource policies and handbooks for HR control. The organization rules are the foundation of HR's management controls. Organizations must ensure that all employees are aware of the rules governing.

2. Objective

The main objective of this article is to explore the ICT practices for effective control environment in human resource management in Nepalese NGOs context.

3. Statement of problem

NGOs should be able to adopt ICT that allows the reengineering of the HRM functions, which support to be prepared for the organizational innovative and changes.

Human resource management is the one of the most important functions of organization to maintain a good workforce. As internal control environment influences the control consciousness of human resource within organization, the use of ICT in HRM to foster innovation brings effective in internal control environment for HRM accountability and effective system of internal control within Nepalese NGOs. But Nepalese NGOs are not applying ICT technologies systematically and maturely for effective control environment for human resources management in NGOs.

4. Method

The researcher applied the sequential explanatory mixed method as research design to understand internal control environment and ICT practice followed in Nepalese NGOs for HRM procedure. In the first quantitative phase of the study, the researcher selected survey design. Quantitative data were collected using questionnaires from 116 NGOs respondents. In the second stage, the study carried out an in-depth interview with key informants of the study and conducted focus group discussion; which were conducted with informants from different NGOs stakeholders.

The researcher explored clear understanding on the effective control environment in human resource management and the ICT practices in HRM in Nepalese NGOs context. Taking into account, the widely stated reasons to use of the sequential mixed method is for the triangulation and complementary purpose to fulfill the research objective.

5. Literature review

5.1 Existing scenario and role of NGOs in Nepal

In the history of Nepal, NGOs have emerged as an important element of contemporary Nepalese society. NGOs have been variously described as the third sector- civil society, non-profits, voluntary sector etc., through which individuals come together to pursue shared goals (Lewis and Wallace, 2000 as cited Jonnson and Prakash, 2007).

NGOs started being established in Nepal after 1950. Since then they have been playing an increasingly important role in public service as well as provision and policy making in Nepal in the field of education, health, income generating and skill development, development of infrastructures facilities, technology development in agriculture and industries, and up-liftmen of orphans and disabled people.

5.2 Internal control and control environment for HRM

The organization is responsible for developing policy and procedure of internal control which support to retain good people .The control environment is the basis of an effective system of internal control, and it is process effected by people throughout the organization. Internal control procedures create the efficient, effective and compliance-oriented environment (Uysal, 2010).

It pinpoints on risks and then help to mitigate risks. COSO internal control system has HRM-specific principles such as staffing, training, performance evaluation and reward. Hence, according to COSO HRM policy and practices, it enables organizations to achieve organizational goals and objectives (COSO, 2013). Organizations whose leaders are able to attract and retain good people will be more likely to implement a successful system of internal control environment.

5.3 Internal control procedure of human resource management

Internal control procedure is effected by each and every human resource and the management of organization is responsible for throughout the process. An organization uses internal controls to ensure that employees complete objectives and abide by organization rules (Shaefer and Mouse,2013). When an employee fails to follow the rules or meet objectives, organization uses discipline controls and encourages the employee to follow the rules and regulation. Human resource departments function in both a transactional and compliance capacity. The transactional function is concerned with process documentation, records maintenance and security, payroll and recruiting and hiring employees. Next, the HR compliance function focuses on ensuring the organization adheres to employment and labor laws. A strong internal control system provides accountability and encourages sound management practices.

5.4 Role and responsibilities over the control environment

The literature review shows that the board is responsible for appropriate policies on internal control and regularly assure that appropriate processes are functioning effectively to monitor the risks. It is important that NGOs have right tone set at the board and top level of the organization, so that the board can send clear message at all level of organizational operation that control responsibilities must be taken seriously (Abdulkadir, 2014).The board is responsible to ensure it is appraised of the most significant risks, along with actions to ensure

effective enterprise risk management. The board should consider seeking input from internal auditors, external auditors, and others. In other hand the study reveals that chief executive capacity is the organization's risk management capabilities.

On the study of NGO's accountability in Nepal, the study has highlighted the leadership role as an important role in establishing and promoting accountability system within an organization. There is interrelationship between leadership styles and accountability status of NGOs. Similarly, organizational management style, culture, organizational learning, composition and role of general members and nature of activities undertaken by NGOs have impact on accountability.

The management is responsible for evaluating the effectiveness of internal controls on an ongoing basis. Even the best-designed internal controls cannot be effective without the active involvement of management. Management can develop a favorable control environment by setting a positive tone, communicating to all employees the importance of internal controls, and taking appropriate action against staff who are not complying with approved internal control policies and procedures. The mentorship of management and board members in human resource management could be one way to improve human resource competence in the organizations.

5.5 Managing HRM for strategic accountability approach

As HRM is one of the important functions of any organization, HR strategic management is required for recruiting and training, personnel to compensation and performance appraisal. It also includes staff retention, safety and security and benefit management. According to HRM Accountability System Development Guide (US Office of Personnel Management, 1998), HRM accountability process is continuous cycle. Every organization has its own unique approach and task force has to be developed and described to share HRM accountability. Most of organization authorized and delegated this responsibility to HR manager and HR staff. HR goals must be widely communicated throughout the organization for HRM accountability and its process itself needs to be evaluated to ensure the goal accomplishment. Organization HR goals has to be in line with the strategic goal of organization so that HR accountability assumes an ever-strengthening connection between HRM and goal accomplishment. In order to achieve NGOs organizational goals and objectives it is important that each human resource deliver on their responsibility to the process and maintain HRM accountability.

Proper documentation of control procedures is essential. Written policies and procedures outline the specific authority and responsibility of individual employees, providing for accountability. The written policies serve as a reference and training tool for new employees and ensure that procedures remain in place despite employee turnover. The policies and procedures manual must be complete to follow strategic accountability approach, up-to-date, and readily available to all employees who need it.

5.6 Challenge on retention of human resource in NGOs

Many local NGOs due to the size of the organization and scope do not have a human resource (HR) unit. Another area that is challenging local NGOs is the fact that many depend on donor funds that are tied to funding cycles that are short term in nature (Batti, 2014). This affects the NGOs human resource capacity in terms of the number and type of staff to recruit and employment duration.

NGOs need right (qualified) human resources for work. But, they agreed that those that had committed to work for that NGO should have recruitment policy with respect to attracting and retaining competent staff (Okorley and Nkrumah, 2012). NGOs work with a project orientation focus means there is low priority for

investing in nurturing human resource capacities and staff retention measures due to their short term nature of the projects. Some NGOs are not able to have the right employees at the right time and place. When they recruit the staff they face the challenge of retaining them to the end of the project phase as staff leave before the termination of the project.

In reality, there is dynamism experienced in project-oriented organizations, and it is a great challenge as staff turnovers are often high and this destabilizes programming and eventually the performance of the organization. Some of the geographical areas where the NGOs operate are inaccessible or remote and it becomes difficult to attract staff to work in these sites and they are forced to rely on temporary staff or unqualified staff to fill the positions.

5.7 Human resource management and ICT tools for continuous innovation and effectiveness

ICT has become integral part in HRM and management information systems. This has affected effectiveness of organizational control environment using ICT tools like HR software, internet and email. ICT supports on continuous innovation in HRM processes and supports HR manager to perform their role and responsibility. From this perspective, there is interrelation of fields of study where ICT plays a key role in determining the innovation and effectiveness in an organization control environment and it enhances the quality of the employee's working life (Corso et al., 2003).

5.8 ICT tools in practice for effective control environment for human resources management

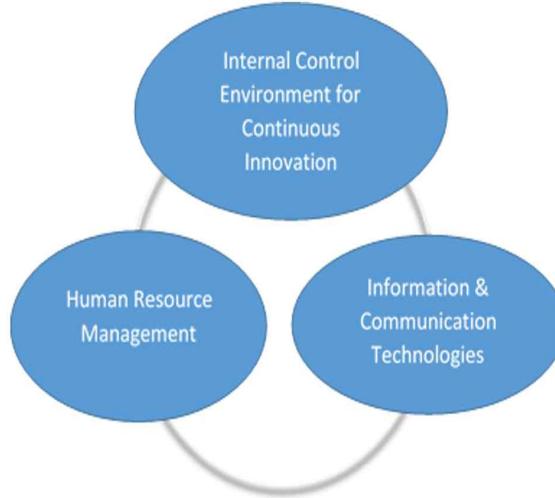
ICT tools have the potential for effective control environment for human resources management, it lower the administrative costs, increase productivity, improve decision making and support to enhance organizational accountability service simultaneously.

Information communication technology is spreading throughout all sector, it has implications for almost every organization. Information and communication technologies - a general term for techniques associated with mobile communication, internet, new media and PCs. ICT practice in human resource management is now viewed as a source of competitive advantage within the organizations which support to reduce the routine transaction and traditional human resource activities. ICT tools of HRM like HRIS (human resource information system) or HRMS (human resource management system) are the system that used to acquire, store, manipulate, analyze, retrieve, and distribute information regarding an organization's human resource. An integrated human resource information system is a database shared by all human resource functions that provide common language and integrates all human resource services.

ICT tools like electronic human resource management system (e-HRM) is a web-based solution that takes advantage of the latest web application technology to deliver an outline real-time human resource management solution. There is a computerized human resource information system (CHRIS) which consists of a fully integrated, organization wide network of Human Resource related data, information services, databases, tools and transactions. It is comprehensive but easy to use. It is a tool designed to ensure that the organization's human resources are recruited, selected, developed, employed, deployed, and supported effectively.

The several studies show that ICT provides support for effective control environment in HRM. It influences organizational procedure mechanisms such as development policy procedure and new innovation for organizational development (Mamoudou and Joshi, 2014).

Figure 1. Interrelation of fields of Study



ICTs provide new opportunities and at the same time pose challenges for NGOs, this study has not included misuse of information and communications technology in NGOs' sector of Nepal. The ICT environment is rapidly changing hence the misuse of ICT, for example the manipulated by persons to commit fraud or misuse of resources (Hutchings and Jorna, 2015).

5.9 Result and Discussion

This paper has presented the quantitative along with qualitative results and finding. In the course of connecting quantitative and qualitative, specific an explanation either confirmed or disconfirmed the quantitative results (Creswell and Plano Clark, 2011).

The researcher integrated the results of the quantitative and qualitative phases during the result and discussion. The rationale for this approach is that the quantitative data and their subsequent analysis explore the understanding of the research objective. Furthermore, the qualitative data and their analysis clarify and explain those statistical results.

Table 1. Job experience of human resource of NGOs

Job experience	Frequency	Percent
1-5 years	52	44.8%
6-10 years	36	31.0%
11-15 years	11	9.5%
16-20 years	11	9.5%
<21 years	6	5.2%
Total	116	100%

Source: Field Survey 2015

The professional experience of the respondents is presented above in Table 1. As presented in Table 1, there was a population of 116 respondents in the research. There were 52 respondents had up to 5 years of working experience constituting 44.8%, 36 with 31% of respondents had up to 10 years of working experience, 11 with 9.5% of respondents both up to 15 years and up to 20 years of working experience and 6 with 5.2% of respondents had above 21 years working experiences in NGOs field respectively.

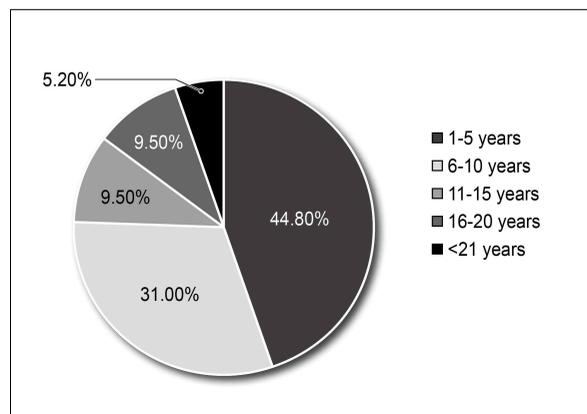
During the focus group discussion the participants shared that one of the challenges of NGOs is retention and to have expert team member of finance in the management team in most of the NGOs. The researcher has presented below the supportive opinion that the participants shared:

According to a local NGO chairperson: *“Our organization management and human resource leading in management is weak and that is why we are not sure in efficiency of our internal control and control environment for human resource management because our in build internal control procedure is not updated, so there is doubt on assurance it is supporting our organization objective or not”* (Field Note, 8 March 2015).

During FGD local and national NGOs said that *“Yes, we believe in some extent, we do not have adequate staff with managerial and technical skills, which also influence the internal control system. We think there are some level of capacity development needed to improve in our human resource such as spirit of team work, proper human resource management to retain our staff members”* (Field note, 22 February, 2015).

The in-depth interview participants of local and national NGOs have stated that *“The key human resource factors also influence the level of internal control environment and HRM accountability. The internal control is performed by organizational staff members, and the capacity and expertise within the team also highly depend on effective implementation of internal control environment. The human resource, team working for NGO and their competency influence the internal control activities of NGOs”*

Figure 2. Job experience of human resource of Nepalese NGOs



Source: Field Survey 2015

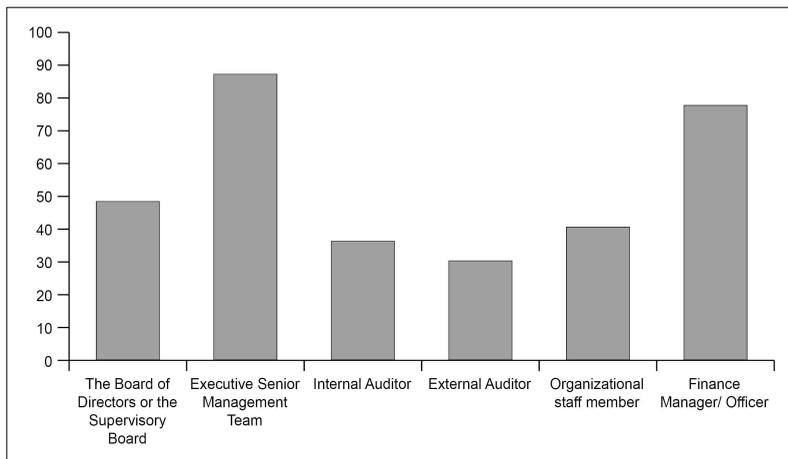
The quantitative results indicated that there is limited management expertise for control environment of Nepalese NGOs in HRM. The result shows that there were higher number of NGOs (44.8%) who have 1-5 years experienced staff who were managing NGOs internal control environment.

The finding revealed that Nepalese NGOs have challenge for retention of the expert team members of finance in the management team in most of the NGOs. The quantitative analysis indicates there were higher percentage (44.8%) respondents have 1-5 years' experience in same organization. The finding also shows that

financial and management expertise within organization have directly linked and matter with number of year working of NGOs because there is positive correlation from the value is < 0.05 (.080) with limited financial and management expertise within organization to number of organizational working in Nepal.

The local NGOs have more respondents who have less working experience in same organization. The qualitative analysis is also in line with the finding that there is limited experience of financial management expertise within organization. Hence, NGOs are not as strong as expected in internal control activities and implementation within organization.

Figure 3. Responsible for internal control system in Nepalese NGOs



Source: Field Survey 2015

NGO management is ultimately responsible and should take ownership of the system. Leadership and direction should be provided by the management team and each department is responsible for specific internal control policies and procedures. All employees have some responsibility as it is developed by people to guide people with a means of accountability.

The Social Welfare Council representative said that *“there are some key factors such as the availability of funds, supportive leadership, development of needs- based and demand- driven programs, and effective management can have a significant influence on the sustainability of local NGOs. These are important factors but leadership emerged as the most important factor to organizational sustainability of local NGOs.”* (Field note, 16 March 2015)

The representative further added that that *“managerial leadership of NGOs holds the key to the success and survival of NGOs of today”* (Field note, 16 March 2015).

The NGO Federation of Nepal Representative stated that *“the NGOs control environment is highly depended on the management attitudes, abilities, awareness and actions of control and particularly management in relation to control.”* (Field Note, 5 April 2015).

The analysis revealed that the management of the organization is responsible to establish internal controls to keep their organization toward its financial goals. However, the senior staff members are also responsible to ensure internal control, hence the authority need to give to fulfill the responsibilities for effective internal control system.

Table 2. NGOs policies in written

Organization polices in written	Frequency no.	Percentage
Human resource policy	104	89.7
Financial policy	115	99.1
Procurement policy	93	80.2
Operational policy/Guideline	93	80.2
Administrative policy	102	87.9
Other if any	29	25.0

Source: Field Survey 2015

A significant portion of the total NGOs surveyed (99.1 %) have agreed that there is financial policy in their organizations. They claimed that there have administrative policy (87.9%), human resource policy (89.7%), procurement policy (80.2%) , operational policy (80.2%) and 25% of respondents also admitted that they also have other policies like child protection policy, partnership policy etc. It is crucial that an overall policy be put in place for financial control and accountability of NGOs.

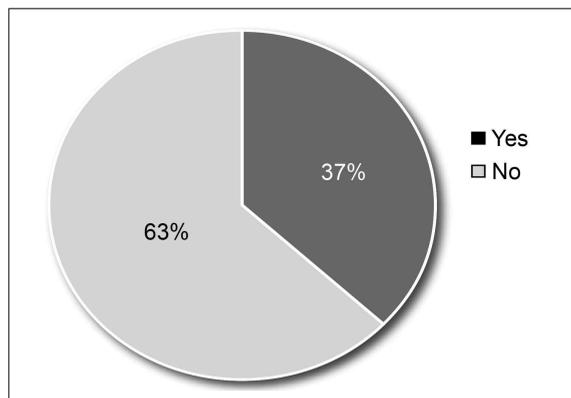
During NGO in depth interview participants remarked “organization policy should be known to all for better operation but still there is not of sensitization to make all staff aware and knowledgeable on it” (Field Note, 25 February 2015)

The above result indicates that Nepalese NGOs have given high priority on formulation of policies and procedure and have acceptable level of 89.7% for written policies for human resource management but control environment of HRM is desirable for strategic HRM and HRM accountability.

5.10 ICT practices in Nepalese NGOs

Almost all NGOs replied that they have internet connection and are using e-mail communication within organization for basic ICT practices but there is limited internet accessibility. Only 63% of NGOs have networking technologies.

Figure 4. Nepalese NGOs use ICT in HRM



Source: Field Survey 2015

The survey shows that 37% of Nepalese NGOs are using ICT in their HRM process and 63% of Nepalese NGOs don't use ICT in HRM. In Nepalese NGOs, HRM process has evolved from the traditional manual process for human resource management. The survey shows that Nepalese NGO sector still has not fully used ICT in HRM process. According to one local NGO representative board member *"our human resource management function is only support function for small NGOs like us, HRM process is merged in administration. We are not ICT in HRM and other internal control activities because of high cost for ICT gadgets and maintenance cost, which is not possible for us to cover in long run."* (Field Note: 15 March 2016)

The analysis shows NGOs representatives and stakeholders are aware on the importance of use of ICT tools and know that to them it supports on the HRM process and internal control environment.

Table 3. Status of organization and ICT practice cross tabulation

	Information and communications system					Total
	not at all	somewhat small	neither small nor large	somewhat large	very large	
Local	1	3	10	28	10	52
National	1	1	12	36	13	63
Total	2	4	22	64	23	115

Source: Field Survey 2015 Missing -1

Table 3 consists of the counts of information and communication system which local and national NGOs follow within the organization. It shows that out of 52 (45% of total NGOs) local NGOs, 28 number of NGOs (54%) said they have somewhat large numbers of information and communication system within organization. Similarly, out of 63 (55% of total NGOs) national NGOs, 36 numbers of NGOs (57%) said they have somewhat large numbers of information and communication system within organization. Total 23 numbers of NGOs (20%) have very large information and communication system. In overall only 2 numbers of NGOs (2%) have not good information and communication system. The data reveals Nepalese NGOs have optimal level of information and communication system within organization.

The representative of national NGOs stated that *"the most of Nepalese NGOs have basic ICT practices the NGOs, they are using internet connection, e-mail communication and basic networking technologies within organization. Some big NGOs have HR software (i.e. Rigo, Electronic Human Resource Management System as a web-based solution and Human Resource Management System) but in overall ICT practices need to be improved for more accessibility in NGOs for best practice of internal control environment"*. (Field Note: 15 March 2016)

To know the information and communication system based on the number of years for NGOs have been working in Nepal, the cross tabulation has been done for further analysis.

Table 4. Number of years NGOs working in Nepal and ICT practices

How many years this organization working in Nepal	Information and communications system					Total count
	not at all	somewhat small	neither small or large	somewhat large	very large	
Less than 4 Years	1	0	0	2	0	2
5-9 Years	0	0	5	12	2	19
0-14 Years	0	3	3	18	6	31
15-19 Years	0	1	5	13	4	23
Greater than 20	1	0	9	19	11	40
Total Years	2	4	22	64	23	115

Source: Field Survey 2015 Missing- 1

The survey shows that the NGOs that have been working for greater than 20 years have good information and communication system. There is a total 40 NGOs that have been working for more than 20 years in Nepal. Out of 40 NGOs on same group, 19 NGOs have somewhat large information and communication system. Similarly 11 NGOs out of 40 NGOs have very large information and communication system and 9 out of 40 NGOs have neither small nor large information and communication system within organization.

While conducting in depth interview with NGOs representative during qualitative analysis, a representative stated that *“The effective practice of organizational information and communication technology system is highly depended on organizational working period how long NGOs working in Nepal. The organization who are working for many years usually is big and grown up NGOs, who has to involve many staff for various activities. It is very obvious that without effective information and communication system NGOs could not operationalize their work for longer period”*. (Field Note: 13 Feb 2015)

Hence, the analysis shows that effective and optimal information and communication system within NGOs has also based on the number of NGOs working is Nepal.

Furthermore, correlation between the number of years NGOs working in Nepal and information and communication technology is carried out, the result of the same is in Table 5 and is being followed by required explanations.

Table 5. Correlations of the number of years NGOs working in Nepal and ICT

How many years this organization working in Nepal		
Information and communications technology/ system	Pearson correlation	0.068**
	Sig. (2-tailed)	0.471
	N	115

Source: Field Survey 2015 Missing- 1

** Correlation is significant at the 0.05 level (2-tailed).

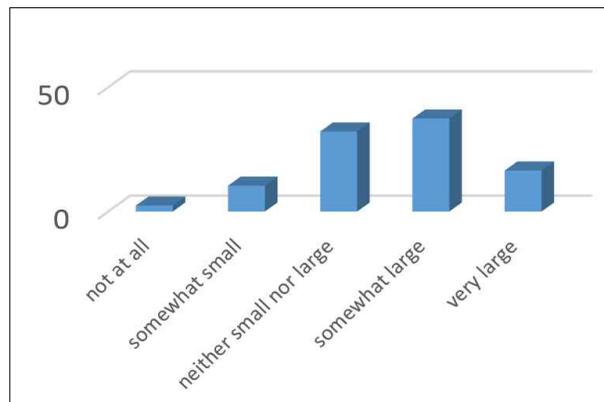
Table 5 shows that there is a positive correlation (.068), with the value is greater than 0.05, between information and communication and the number of years NGOs working in Nepal,

The researcher also verified the result with the SWC representative. The representative agreed that *“the most*

of NGOs who are working continuously and from longer period in Nepal are good in information sharing and transparent. Without effective information and communication system within organization, NGOs can't maintain the level of transparency and information sharing to its stakeholders". (Field Note: 18 March 2015)

Hence, the analysis reveals that information and communication system is linked with the length of the working years of NGOs in Nepal.

Figure 5. Internal control environment followed by Nepalese NGOs in percentage



Source: Field Survey 2015

The respondents agreed somewhat largely that their organizations follow standard element of internal control, such as they agreed 37.4 % respondents believe they follow control environment.

Table 6. The internal control: control environment of Nepalese NGOs

	Control environment
Mean	3.51
Std. Deviation	1.054

Source: Field Survey 2015

Table 6 shows descriptive statistics of different variables/ indicators of internal control status considering internal control framework with five integrated component for the Nepalese NGOs. The mean values of each component are greater than 3.00, which indicate that Nepalese NGOs follow standard components of internal control system.

While inquiring internal control environment questions with local NGOs representatives, they acknowledged that "our organizational structure does not have hierarchy system and not clear and multiple chain of command. Our organization has written policies and procedure for organizational operation. For effective HRM the operational efficiency the responsibilities are delegated within individual staff level but there is lack of follow up action on results of performance of tasks delegated to measure control environment of HRM." (Field Note, 27 February, 2015)

Similarly, same internal control environment question has been asked with national NGOs representatives, only difference option has been found on the chain of command. The representative have acknowledged that

“our organization have adequately reflected chain of command and have clearly defined roles and responsibilities. The line managers usually monitor monthly/ quarterly basis the performance of the delegated task as they are accountable for the overall tasks as per management direction, we think there is control environment for HRM accountability in our organization but still improvement on control environment to reforming HRM and retention of human resource” (Field Note, 15 March, 2015).

The finding and result show that the NGOs’ control environment is highly dependent on the management attitudes, abilities, awareness and actions of control. Furthermore, control activities, the procedures and policies are implemented within organization as per leadership direction to ensure the effectiveness of internal control system for financial accountability. In NGOs the improvement is needed to enable control environment, resource mobilization and organizational competency to address the identified risk seriously before any harmful impact in organization.

The study also reveals that the organizational decision making basis also reflects the practice of the organizational control environment of internal control system component because if an organization has policy and system, the organization will follow them and the procedure will support the consistency in the way of operation and human resource management as well.

6. Conclusion

This article has attempted to show ICT practice for the internal control environment in Nepalese NGOs for HRM accountability. The control environment of NGOs is highly dependent on action of controls of the management and board of NGOs. The internal control environment directly impacts on human resource management. The finding shows that there should be greater focus given to reforming HRM and ICT practice for internal control environment for the retention of human resource in Nepalese NGOs. It is integral need within Nepalese NGOs to maintain credibility of human resource management and overall management accountability.

The study shows that the practice of ICT support on effectiveness of internal control environment for human resource management. The study shows that Nepalese NGOs are fully not able to implement ICT tools in practice. The finding also indicates that the national NGOs are using applicable ICT tools but most of local NGOs are not able to use the ICT tools because of high cost for ICT gadgets and maintenance cost. Hence, the results here reveal that NGOs are not applying ICT technologies systematically and maturely in the performance of HRM functions.

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